# BEFORE THE TENNESSEE STATE BOARD OF EQUALIZATION

In Re:	Hilda S. Boeving	)	
	Ward 28, Block 44, Parcel 10	)	
	Residential Property	)	Shelby County
	Tax vear 2005	)	

### INITIAL DECISION AND ORDER

#### Statement of the Case

By letter dated November 9, 2005, the Shelby County Assessor of Property notified the taxpayer of the following prorated assessment of the subject property:

LAND VALUE	IMPROVEMENT VALUE	TOTAL VALUE	ASSESSMENT
\$20,500	\$188,200	\$208,700	\$52,175

On January 24, 2006, the State Board of Equalization received an appeal on behalf of the property owner.

The undersigned administrative judge conducted a hearing of this matter on April 4, 2006 in Memphis.

## Findings of Fact and Conclusions of Law

The property in question is a single-family residence located at 2474 Monroe in Memphis.

At the hearing, the parties' representatives agreed that the appraisal of this property for the tax year under appeal should be reduced to \$202,700. The administrative judge finds no reason to reject this stipulated value.

#### <u>Order</u>

It is, therefore, ORDERED that the following values be adopted for tax year 2005:

LAND VALUE	IMPROVEMENT VALUE	TOTAL VALUE	ASSESSMENT
\$20,500	\$182,200	\$202,700	\$50,675

Pursuant to the Uniform Administrative Procedures Act, Tenn. Code Ann. §§ 4-5-301—325, Tenn. Code Ann. § 67-5-1501, and the Rules of Contested Case Procedure of the State Board of Equalization, the parties are advised of the following remedies:

1. A party may appeal this decision and order to the Assessment Appeals Commission pursuant to Tenn. Code Ann. § 67-5-1501 and Rule 0600-1-.12 of the Contested Case Procedures of the State Board of Equalization. Tennessee Code Annotated § 67-5-1501(c) provides that an appeal "must be filed within thirty (30) days from the date the initial decision is sent." Rule 0600-1-.12 of the Contested Case Procedures of the State Board of Equalization provides that the appeal be filed with the Executive Secretary of the State Board and that the

appeal "identify the allegedly erroneous finding(s) of fact and/or

conclusion(s) of law in the initial order"; or

2. A party may petition for reconsideration of this decision and order pursuant to

Tenn. Code Ann. § 4-5-317 within fifteen (15) days of the entry of the order. The

petition for reconsideration must state the specific grounds upon which relief is

requested. The filing of a petition for reconsideration is not a prerequisite for

seeking administrative or judicial review.

This order does not become final until an official certificate is issued by the Assessment

Appeals Commission. Official certificates are normally issued seventy-five (75) days after the

entry of the initial decision and order if no party has appealed.

ENTERED this 11th day of April, 2006.

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PETE LOESCH
ADMINISTRATIVE JUDGE
TENNESSEE DEPARTMENT OF STATE
ADMINISTRATIVE PROCEDURES DIVISION

cc: Roger E. Boeving

Tameaka Stanton-Riley, Appeals Manager, Shelby County Assessor's Office

Rita Clark, Assessor of Property

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